

Regular Session, 2012

SENATE BILL NO. 300

BY SENATOR WHITE

ELECTED OFFICIALS. Provides relative to disclosure of limited tax information of a candidate for office. (8/1/12)

1 AN ACT

2 To amend and reenact R.S. 18:463(A)(2)(a)(iv) and R.S. 47:1508(B)(8), relative to the
3 election code; to provide for consent of disclosure of certain limited tax information
4 within the notice of candidacy; to provide that the secretary of the Department of
5 Revenue disclose certain limited tax information upon written request; and to
6 provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 18:463(A)(2)(a)(iv) is hereby amended and reenacted to read as
9 follows:

10 §463. Notice of candidacy; financial disclosure; political advertising; penalties

11 A. * * *

12 (2)(a) The notice of candidacy also shall include a certificate, signed by the
13 candidate, certifying all of the following:

14 * * *

15 (iv) Except for a candidate for United States senator or representative in
16 congress, that for each of the previous five tax years, he has filed his federal and state
17 income tax returns, has filed for an extension of time for filing either his federal or

1 state income tax return or both, or was not required to file either a federal or state
2 income tax return or both **and consents to allow the secretary of the Department**
3 **of Revenue to disclose the candidates name, address, and status of compliance**
4 **with the provisions of this item upon written request.**

5 * * *

6 Section 2. R.S. 47:1508(B)(8) is hereby amended and reenacted to read as follows:

7 §1508. Confidential character of tax records

8 * * *

9 B. Nothing herein contained shall be construed to prevent:

10 * * *

11 (8)(a) The secretary from disclosing the name and address of any taxpayer
12 who has filed an income or corporation franchise tax return, but he shall not disclose
13 any tax data whatsoever with respect to any taxpayer, and such information shall be
14 made available to any taxpayer upon his request.

15 **(b) The secretary shall disclose the name, address, and status of**
16 **compliance pursuant to the provisions of R.S. 18:463(A)(2)(iv), of any taxpayer**
17 **who is a candidate for office upon receipt of written demand made to the**
18 **secretary. Such disclosure shall be made within twenty-four hours of receipt of**
19 **the demand.**

20 * * *

The original instrument and the following digest, which constitutes no part
of the legislative instrument, were prepared by Lauren Bailey.

DIGEST

Present law provides that a candidate for office confirms in his notice of candidacy that for each of the previous 5 tax years, he has filed his federal and state income tax returns, has filed for an extension of time for filing either his federal or state income tax return or both, or was not required to file either a federal or state income tax return or both.

Proposed law retains present law.

Proposed law further provides that the candidate consent to allow the secretary of the Department of Revenue to disclose the candidates name, address, and status of compliance relative to the filing of the previous 5 years tax returns.

Present law authorizes the secretary of the Department of Revenue to disclose the name and

address of any taxpayer who has filed an income or corporation franchise tax return, but he will not disclose any tax data whatsoever with respect to any taxpayer.

Proposed law retains present law.

Proposed law further provides that the secretary will disclose the name, address, and status of compliance with the requirements for candidacy, pursuant to present law, of any taxpayer who is a candidate for office upon receipt of written demand made to the secretary. Such disclosure shall be made within 24 hours of receipt of the demand.

Effective August 1, 2012.

(Amends R.S. 18:463(A)(2)(a)(iv) and R.S. 47:1508(B)(8))